

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA, §
Plaintiff, §
§
v. § CIVIL ACTION NO. H-05-3507
§
ARTHUR RAY HARRISON, *et al.*, §
Defendants. §

MEMORANDUM AND ORDER

The Court entered Final Judgment [Doc. # 162] in this case on March 13, 2007.

On April 4, 2007, more than ten days after entry of Final Judgment, Defendant Arthur Ray Harrison filed a *pro se* Motion for Reconsideration (“Motion”) [Doc. # 174]. The Court **denies** Harrison’s Motion.

A motion seeking reconsideration of a Court’s ruling is decided pursuant to Rule 60(b) of the Federal Rules of Civil Procedure if it is filed more than ten days after entry of the challenged order. *See, e.g., Shepherd v. Int’l Paper Co.*, 372 F.3d 326, 327 n.1 (5th Cir. 2004). Rule 60(b) contains six alternative grounds for relief:

(1) mistake, inadvertence, surprise, or excusable neglect; (2) newly discovered evidence which by due diligence could not have been discovered in time to move for a new trial under rule 59(b); (3) fraud (whether heretofore denominated intrinsic or extrinsic), misrepresentation, or other misconduct of an adverse party; (4) the judgment is void; (5) the judgment has been satisfied, released, or discharged, or a prior judgment upon which it is based has been reversed or otherwise vacated, or it is no

longer equitable that the judgment should have prospective application; or (6) any other reason justifying relief from operation of the judgment.

FED. R. CIV. P. 60(b).

Harrison argues that the judgment is void because he does not have a copy of the “IRS Form 4340” and “can only conclude that the said Form 4340s do not exist and cannot be produced.” *See Motion*, p. 1. The IRS Form 4340s for the applicable tax years are included in the record as Exhibit 1 to Plaintiff’s Motion for Summary Judgment [Doc. # 92], as Exhibit 1 of the Appendix to Plaintiff’s Response to Audra Harrison’s Motion for Summary Judgment [Doc. # 76], and as Exhibit 1 of the Appendix to Plaintiff’s Response to Floyd Young’s Motion for Summary Judgment [Doc. # 91]. Indeed, the Court specifically noted in its Memorandum and Order entered November 7, 2006, that the United States had presented the IRS Form 4340s establishing valid tax assessments regarding Harrison’s income tax for tax years 1990, 1991, 1993, 1995 and 1996. *See Memorandum and Order* [Doc. # 107], pp. 6-7. Because the Form 4340s are part of the record, Harrison’s argument that the assessments and the final judgment are null and void because the forms do not exist is without merit. Accordingly, it is hereby

ORDERED that Harrison’s Motion for Reconsideration [Doc. # 174] is
DENIED.

SIGNED at Houston, Texas, this **12th** day of **April, 2007**.



Nancy F. Atlas
United States District Judge